

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions and listings of claims in the application:

**Listing of Claims:**

1 (original): A polarizer comprising a film having a structure having a minute domain dispersed in a matrix formed of a translucent water-soluble resin including an iodine light absorbing material.

2 (original): The polarizer according to Claim 1, wherein the minute domain is formed of an oriented birefringent material.

3 (original): The polarizer according to Claim 2, wherein the birefringent material shows liquid crystalline at least in orientation processing step.

4 (original): The polarizer according to Claim 2, wherein the minute domain has 0.02 or more of birefringence.

5 (original): The polarizer according to Claim 2, wherein in a refractive index difference between the birefringent material forming the minute domain and the translucent water-soluble resin in each optical axis direction,

a refractive index difference ( $\Delta n^1$ ) in direction of axis showing a maximum is 0.03 or more, and

a refractive index difference ( $\Delta n^2$ ) between the  $\Delta n^1$  direction and a direction of axes of two directions perpendicular to the  $\Delta n^1$  direction is 50% or less of the  $\Delta n^1$ .

6 (original): The polarizer according to Claim 1, wherein an absorption axis of the iodine light absorbing material is oriented in the  $\Delta n^1$  direction.

7 (original): The polarizer according to Claim 1, wherein the film is manufactured by stretching.

8 (original): The polarizer according to Claim 1, wherein the minute domain has a length of 0.05 through 500  $\mu\text{m}$  in the  $\Delta n^2$  direction.

9 (original): The polarizer according to Claim 1, wherein an iodine light absorbing material has an absorbing band at least in a band of 400 through 700 nm wavelength range.

10 (original): The polarizer according to Claim 1, wherein a transmittance to a linearly polarized light in a transmission direction is 80% or more,

a haze value is 5% or less , and

a haze value to a linearly polarized light in an absorption direction is 30% or more.

11 (original): A polarizing plate having a transparent protective layer formed at least on one side of the polarizer according to Claim 1.

12 (currently amended): An optical film having at least one of ~~[[the]]~~ a polarizer ~~according to Claim 1~~ comprising a film having a structure having a minute domain dispersed in a matrix formed of a translucent water-soluble resin including an iodine light absorbing material or ~~[[the]]~~ a polarizing plate having a transparent protective layer formed at least one side of said polarizer ~~according to Claim 11~~.

13 (currently amended): An image display comprising at least one selected from the group consisting of

~~[[the]]~~ a polarizer ~~according to Claim 1~~ comprising a film having a structure having a minute domain dispersed in a matrix formed of a translucent water-soluble resin including an iodine light absorbing material,

~~[[the]]~~ a polarizing plate ~~according to Claim 11~~ having a transparent protective layer formed at least on one side of said polarizer, and

~~[[the]]~~ an optical film ~~according to Claim 12~~ having at least one of said polarizer or said polarizing plate.